



DEPARTMENT OF THE ARMY
HEADQUARTERS, 19TH THEATER SUPPORT COMMAND
UNIT #15015
APO AP 96218-5015

REPLY TO
ATTENTION OF:

EANC-GS-LS

7 JAN 2005

MEMORANDUM FOR:

20th Support Group (EANC-T-SPT), Unit 15494, APO AP 96218-5494
23d Support Group (EANC-AS-SOL), Unit 15228, APO AP 96271-5228
501st Support Group (EANC-YG-S4), Unit 15303, APO AP 96258-5303
US Army Materiel Support Center-Korea (EANC-MSD-DP), Unit 15384,
APO AP 96260-5384
Headquarters and Headquarters Company, 19th Theater Support Command (EANC-HHC),
Unit 15015, APO AP 96218-5015

SUBJECT: Command Policy Letter #19 - Property Accountability, Responsibility, and Management

1. REFERENCES.

- a. AR 710-2, Supply Policy Below the National Level, 25 Feb 04.
- b. AR 735-5, Policies and Procedures for Property Accountability, 10 Jun 02.
- c. DA Pam 710-2-1, Using Unit Supply System, 31 Dec 97.
- d. Eighth U.S. Army Suppl 1 to AR 710-2, Inventory Management Supply Policy Below the Wholesale Level, 31 Dec 94.
- e. AIS Manual 25-L18-ALV-ZZZ-EM, Automated Information Systems Manual - Standard Property Book System - Redesign (SPBS-R), 1 Jun 95.

2. PURPOSE. Purpose of this policy is to ensure that the Property Book Officers (PBOs), both the outgoing and incoming company commanders, the company chain of command (i.e., First Sergeant, Supply Sergeant, Lieutenants, and NCOs), the S4 section and executive officer understand the requirements of establishing property accountability, responsibility, and management at the unit/organization level. PBOs will provide a copy of this memorandum to all 19th Theater Support Command (TSC) Modified Tables of Organization and Equipment (MTOE) and Table of Distribution and Allowance (TDA) primary hand receipt holders (PHRH). All PHRH will ensure that all sub-hand receipt holders also understand and comply with this policy.

3. DEFINITIONS.

a. Property accountability is the obligation of a person to keep records of property, documents, or funds, such as identification data, gains, losses, dues-in, dues-out, and balances on hand or in use. All property acquired by the Army, regardless of source/fund type, will be accounted for as prescribed by references 1a, 1c, and 1e.

b. Property responsibility is the obligation of an individual to ensure that government property and funds entrusted to his/her possession, command or supervision are properly used and cared for IAW applicable regulations and policies. Additionally, individuals will ensure that proper custody and safekeeping are provided. The four types of responsibility are outlined below. A detailed discussion on the four types of responsibilities is found in reference 1b, paragraph 2-8.

(1) Command responsibility is the obligation of a commander to ensure that all government property within his/her command is properly used and cared for IAW applicable regulations and policies. Additionally, commanders will ensure that proper custody and safekeeping are provided. It is inherent in command and cannot be delegated.

(2) Supervisory responsibility is the obligation of a supervisor to ensure that all government property issued to or used by his/her subordinates is properly used and cared for IAW applicable regulations and policies. Additionally, supervisors will ensure that proper custody and safekeeping are provided. It is inherent in all supervisory positions, and is not contingent upon signed hand receipts or responsibility statements and cannot be delegated.

(3) Direct responsibility is the obligation of a person to ensure that all government property for which he/she has receipted for is properly used and cared for IAW applicable regulations and policies. Additionally, direct responsibility requires a person to ensure that proper custody and safekeeping are provided. Direct responsibility results from an assignment as an accountable officer, receipt of formal written delegation, or acceptance of the property on hand receipt from an accountable officer.

(4) Personal responsibility is the obligation of a person to exercise reasonable and prudent actions to properly use, care for and safeguard all Government property in his or her physical possession and IAW applicable regulations and policies. It applies to all government property issued, acquired for, or converted to a person's exclusive use, with or without hand receipt.

4. Property Management (PBO level). The PBO will:

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a. Reconcile authorized allowances with the automated authorization document (e.g., REQVAL). PBO will submit to the commander, for whom the property is maintained, a statement indicating that this reconciliation has been accomplished. The commander or designated representative will personally acknowledge the reconciliation in writing and have a copy filed in front of the property book.

b. Ensure that the monthly authorization update (LOGTAADS) is posted to the property book IAW reference 1d, Appendix F-47.

c. Ensure that equipment and components listed in the authorization column of the authorization document are on hand or on request (including items that have authorized substitutes or in-lieu items on hand). Exceptions are:

(1) Items designated for reduction or deletion on the authorization document (within 365 days of the new effective date).

(2) Materiel fielded under Total Package Fielding (TPF).

(3) Those items listed in AR 71-32, AR 570-7, and AR 710-1.

d. Intensively manage unit basic loads of Classes I, II, III(P), IV, V, and Battle Dress Overgarments (BDOs). Ensure that authorized quantities reflect current manpower authorizations.

e. Review requisitions monthly and validate status.

f. Review on hand assets quarterly for excess. PBO will review excess materiel for internal cross leveling. If the item cannot be internally cross leveled, the PBO will direct the commander of the using unit to review the need for the property. If the commander deems that the property is mission essential, he/she will request authorization to retain equipment IAW AR 71-32. If the commander deems that the property is excess to mission requirements, he/she will inform the PBO who will request disposition instructions from ACofS, G4, 19th TSC.

g. Ensure that the SPBS-R Semiannual Automated Property Validation Reconciliation is conducted. PBO will conduct semiannually in June and December a catalog update by CD-ROM process. The SPBS-R system will post all data element changes of Controlled Item Identification Code, Unit of Issue, and Reportable Item Control Code to the Asset Balance File (ABF). The user must make LIN/NSN changes using the ZRZ file maintenance under the Property Book Transaction Process to update the ABF IAW references 1c and d, Appendix F.

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h. For MTOE property, ensure that only the unit commander is the PHRH. Copies of the assumption of command orders must be maintained on file for the PHRH.

i. For TDA property, ensure that the PHRH is designated in writing by the appropriate commander/chief of activity IAW reference 1a, paragraph 2-5g(3). The PHRH must have sufficient authority, both in position and in grade structure, to enforce property responsibilities. Copies of the appointment orders for the TDA property PHRH must be maintained on file in front of the signed hand receipt.

j. Ensure that PHRHs conduct cyclic inventories and provide results to the PBO and ACoFS, G4. Results, at a minimum must include:

(1) LIN, NSN, nomenclature, and quantity on hand as shown on the property book.

(2) On hand quantity inventoried.

(3) Adjustment documents for gains or losses noted during the inventory.

k. Ensure that the property book is maintained IAW reference 1d:

(1) Ensure that locally assigned Management Control Numbers (MCNs) are used only on a temporary basis. Appoint an MCN monitor to assign temporary MCNs and to coordinate with 55th Theater Materiel Management Center (TMMC) to assign permanent ones. PBO will review Temporary MCNs monthly to ensure that they have been forwarded to 55th TMMC for action. PBO will reconcile monthly requests for assignment of permanent MCNs to ensure receipt and action taken on the request by the 55th TMMC.

(2) Ensure that Property Book Identification Codes (PBICs) and Type Authorization Codes (TACs) are assigned IAW reference 1d, pages D-53 and D-78. These two codes and their proper use are essential in cross-leveling equipment throughout the command. The PBIC identifies the type property book that an item is being accounted on and the TAC identifies the authorization authority for the item. Misuse of these codes could result in a unit having either excess or shortages on hand.

l. Ensure that all required output listings generated from SPBS-R system are maintained properly IAW reference 1d, Appendix F. These output listings will be reviewed to ensure that all supply transactions are successfully processed and posted to the automated property book system and maintained as follows:

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PCN	TITLE	FREQUENCY	PERIOD MAINTAIN
ALV-142	Trans Affecting PB Bal	Daily reports process	Until HRs are updated and signed
ALV-145	Serial Number Tracking Listing	Every SNT transaction	No longer needed
ALV-150/151	Asset Visibility/Hand Receipt	As required	Until HRs are updated and signed
ALV-431	Consolidated Property Listing	As required	No longer needed
ALV-441	Sensitive Item Inventory	Monthly	Office conducting inventory: 3 years
ALV-460	CBS-X Transaction Listing	CBS-X process	60 days beyond the CBS-X/SPBS-R validation process
ALV-480	Substitute Asset Listing	CBS-X process	60 days beyond the CBS-X/SPBS-R validation process
ALV-511	Active Trans History/Doc Register	As required	No longer needed
ALV-512	Inactive Trans History/Doc Register Listing	Every 60 days	2 years
ALV-610	Catalog Change Notification Listing	Semiannual	No longer needed
ALV-611	SB 700-20 Delete/Change Listing	Semiannual	Until next complete catalog update
ALV-621	CBS-X Beginning Inventory Listing for RICC Code Changes	Semiannual catalog update process	Until next complete catalog update
ALV-6A1	Catalog Update Exception Listing	Semiannual	No longer needed
ALV-700	CBS-X Validation (Reconciliation)	As required	Until next CBS-X validation
ALV-705	Periodic Basic Load Inventory	As required	No longer needed
ALV-801	Supplemental Catalog Listing	As required	Until next Supplemental Catalog Listing is run
ALV-802	Nonstandard Catalog Listing	As required	Until next Nonstandard Catalog Listing is run
ALV-803	ZRZ Process Listing	Every ZRZ transactions	2 years

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PCN	TITLE	FREQUENCY	PERIOD MAINTAIN
ALV-812	Unit Identification Equipment Change Listing	Every ZRW process	2 years
ALV-830	Unit Equipment Readiness Listing	As required	No longer needed
ALV-840	Excess/Shortage Equipment Listing	Monthly	No longer needed
ALV-880	Due-In Listing	As required	No longer needed
ALV-885	Cyclic Inventory Listing	As required	Office conducting inventory: 3 years Office inventoried: 1 year
ALV-890	DODSASP/ABF Serial Number Reconciliation Report	As required	Until next reconciliation
ALV-891	UIT Bottoms Up Reconciliation Report	As required	Until next reconciliation
ALV-895	Master Files Imbalance/Adjustment Listing	As requested by PBO	Until verification of changes on ABF

m. Ensure that the document register is maintained properly as follows:

(1) Active Trans History/Doc Register (PCN: ALV-511) is produced and used as the official document register. Destroy when no longer required. Persons certifying Urgency of Need Designator A and B requests will place their initials in the remarks column beside each request of Active Document Register prior to sending the request to the SSA IAW references 1d, F-68 and 1a, paragraph 2-6.

(2) Inactive Trans History/Doc Register Listing (PCN: ALV-512) is produced to research closed transactions. This process purges all transactions closed for more than 60 days from the Active Transaction History File. Destroy after 2 years IAW AR 25-400-2.

(3) Maintain document register on a fiscal year basis.

5. Property Management (Primary Hand Receipt Holder). The following guidelines stated in this policy memorandum for command cyclic inventories (to include sensitive items) are effective immediately and will be included in all subordinate commands' cyclic inventory Standing Operating Procedures (SOPs) to further improve and enhance property accountability and responsibility for PHRH. The PHRH will conduct 100 percent inventory of all property

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signed for from the PBO during tenure of command. Commanders will conduct a 10 percent cyclic inventory of unit property on a monthly basis. In addition, commanders will ensure that all sub-hand receipt holders responsible and accountable for property conduct monthly inventories and the results turned in to the Supply Sergeant. Commanders will follow the cyclic inventory procedures contained in paragraph 9-6, reference 1c. During the 10 percent inventory, the PHRH will as a minimum:

a. Ensure that the most current publication of each property is on hand prior to inventory. If there are shortages, go to the S4, reference library, PBO, G4, or borrow from another company or battalion, but make sure all publication shortages are "PLACED ON ORDER."

b. Balance your hand receipt against MTOE requirements and determine excess and shortages, ("on hand or on order") (Items on order must have a valid requisition).

c. Verify signatures and dates on all sub-hand receipts before physically counting to ensure that all personnel are still in the unit and that the paperwork has been signed within the past six months. Updating sub-hand receipts every six months is standard policy.

d. Conduct the inventory with the sub-hand receipt holder on property under their direct responsibility. Ensure to include shortage annexes and component listings during the inventory.

e. Supply personnel will initiate administrative corrective action for discrepancies reported by sub-hand receipt holders, i.e., statement of charges/cash collection vouchers, Administrative Adjustment Reports (AAR) and/or Reports of Survey.

f. Once all discrepancies have been reported and the proper administrative adjustment document is completed, update the hand receipt and have the sub-hand receipt holder sign and date it.

g. The PHRH will forward all property adjustment documents to the PBO to ensure proper processing and updates are posted to the property book.

h. The PHRH will request a newly printed hand receipt from the PBO, ensuring that all the adjustment documents were processed and that no known discrepancies are reflected on the property book.

i. The PHRH will record the inventory results and sign the memorandum prepared by the PBO of the designated items inventoried. The PHRH will forward a copy of the monthly cyclic inventory to the ACofS, G4, 19th TSC.

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6. Property Management/PHRH change of command inventories. Subordinate commands' will immediately update all change of command SOPs to include the following change of command inventory policy guidelines:

a. The next higher commander of parties involved will:

(1) Ensure that the outgoing commander is notified at least 90 days in advance of the change of command date.

(2) Ensure that incoming and outgoing commanders are given a reasonable amount of time to complete the change of command inventory, not to exceed 30 days IAW with the guidelines stated in paragraph 7b below of this memorandum. Inventories requiring more than 30 days for completion must have an extension approved by the first O-6 in the chain of command. Request for extension must clearly explain why the inventory can not be accomplished within a 30 day time limit.

(3) Brief both parties on the transfer of responsibility and/or accountability, the proper methods for conducting the inventory, and time allowed to complete the inventory. Provide both parties a copy of this memorandum and the checklist attached as Enclosure 2 within this policy.

(4) Provide the first O-6 in the chain of command written notification that a change of command inventory is going to occur. Indicate that both the incoming and outgoing commanders have been briefed by the PBO, the ACofS, G4, and the next higher commander. Also, provide an itinerary and a detailed time schedule on the complete inventory process.

b. Company Commanders will use a 90 day cycle when conducting their change of command inventory. Time periods, within the 90-day cycle, identified in the paragraphs below, are recommended. But the next higher commanders of the parties conducting the change of command inventory will schedule, at their discretion, what time periods are necessary to execute the inventory.

(1) During the first 30-day cycle (90-60) of the inventory, Commanders will:

(a) Have all sub-hand receipt holders inventory the property under their direct responsibility. Commanders may allow up to three weeks to conduct the inventory.

(b) On the fourth week, sub-hand receipt holders must report all discrepancies and update (sign) their hand receipts.

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(c) Supply personnel will initiate administrative corrective action for discrepancies reported by sub-hand receipt holders, i.e., statement of charges/cash collection vouchers, AAR and reports of survey.

(d) The Commander will ensure that all property adjustment documents are presented to the PBO for processing.

(2) During the second 30-day cycle (60-90) Commanders will:

(a) On the first week, initiate causative research for all property reported missing.

(b) Become personally involved in locating property reported missing.

(c) Ensure that sub-hand receipt holders provide survey officer with proper statements if necessary.

(d) Ensure that statement of charges/cash collection vouchers are initiated and processed.

(e) On the third week, ensure that all adjustment documents were processed by the PBO. Request an updated hand receipt.

(f) On the fourth week, battalion S4 inspects hand receipts, shortage annexes, component listings, and property adjustment documents. The S4/PBO will ensure that all regulatory requirements have been met and that the commanders are ready to start the change of command inventory.

(g) S4 verifies inspection by signing Change of Command Inventory Results memorandum and forward a copy to ACoS, G4.

(h) Incoming and outgoing commanders will brief the next higher level commander and ACoS, G4.

(3) During the final 30-day cycle, the commanders will:

(a) Request a newly printed hand receipt from the PBO to ensure that all adjustment documents were processed and that no known discrepancies remain on the property book.

(b) Initiate change of command inventory in accordance with regulatory guidance and SOPs.

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c. Prior to changing command, incoming and outgoing commanders will brief their next higher level commander and ACoFS, G4. Briefing must include

- (1) Completed change of command brief. (Per higher level commander SOP)
- (2) Change of Command Inventory Results. (Enclosure 1)
- (3) Memorandum stating amount of funds required to requisition all shortages identified during the change of command inventory.
- (4) Copies of relief documents processed during the change of command, i.e., cash collection voucher/statement of charges, reports of survey and administrative adjustment reports.
- (5) After the briefing, commanders will forward Change of Command Inventory Results memorandum to the ACoFS, G4.

d. The outgoing commander will:

- (1) Upon notification of his/her change of command date:
 - (a) Coordinate with all PBOs with which he/she has a hand receipt and obtain the most current copy of that hand receipt.
 - (b) Ensure that all authorized items that are not on hand have been requisitioned by the PBO. Items that cannot be requisitioned due to funding shortfalls must be documented.
 - (c) Ensure that all property is on-hand and is sub-hand receipted.
 - (d) Prepare a spreadsheet (use the PHRH hand receipt printout) indicating where all property assigned to his/her care is located by sub-hand receipt.
 - (e) Ensure that all required regulations, technical manuals, and supply catalogs required for the inventory are on hand prior to the start date of the inventory.
 - (f) Establish a schedule to conduct the inventory within the time frame established by the next higher level commander. Provide a copy of the schedule to the next higher level commander, the incoming commander, and each sub-hand receipt holder.
- (2) During the inventory:

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(a) Resolve discrepancies on hand receipts and update accordingly. (Recommend use of an Inventory Checklist - an example outlined in Enclosure 2).

(b) Have new copies of the hand receipts signed by the sub-hand receipt holder upon completion of their portion of the inventory.

(c) Initiate relief from accountability action IAW reference 1b for any lost, damaged, or destroyed property discovered during the inventory. Relief from accountability actions must be initiated prior to the incoming commander signing for the property.

(d) Along with the incoming commander, briefs the next higher level commander on the conduct of the inventory, any problems encountered, and assistance required on a weekly basis.

(3) Following the inventory, personally brief and provide a memorandum (example at Enclosure 1) to the first O-6 in the chain of command on the results of the inventory to include:

(a) Dollar value and number of items contained on each hand receipt he/she is signed for from PBOs at both organizational and installation level.

(b) Number/dollar value of any cash collection vouchers or statements of charges initiated during the inventory. Provide a description of the item for which the pecuniary charges were assessed.

(c) A detailed discussion on any reports of survey initiated as a result of the change of command inventory. Include a description of times, circumstances of loss, and extended dollar value of loss.

(d) A listing of any missing publications pertinent to the inventory. Efforts to obtain the publications must be discussed and what documents were used in lieu of the required publications.

(e) Any problems or conflicts that could not be resolved among the incoming commander, the outgoing commander, and the O-5 level commander.

7. The new property accountability threshold policies for formal accounting records below the stock record account have been established. Property accountability thresholds below the stock record account are:

a. All property with a unit cost of \$300 or more and expendable property authorized by Tables of Organization and Equipment, MTOE, and TDA including augmentation and

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deployable property, common tables of allowances deployable property, and/or special authority as organizational will maintain a formal property book record.

b. Account for all Information Management Processing Equipment (IMPE) (FSC 70) on the property book record because of the nature of the items and the many public laws requiring accountability, visibility, control, reporting, and reuse of IMPE. (10 USC 2149, 2323, and 2667; 15 USC 3701; 41 CFR 201; 63 STAT. 377; and EO 12677 and 12876 as implemented by DOD 8000.X-M Defense Automation Resources Management Program are the basis for this requirement).

c. Formal property book records are not required for property with a unit cost of \$2,500 or less in the below Federal Supply Classifications (FSCs):

<u>FSC</u>	<u>NOUN</u>
3510	Laundry & Dry Cleaning
4110	Refrigerators
4140	Fans
6240	Electric Lamps
7105	Household Furnishings
7110	Office Furniture
7125	Cabinets/Lock/Shelving
7195	Miscellaneous Furniture and Fixtures
7210	Household Furnishings
7220	Floor Coverings
7230	Draperies, Awnings and Shades
7290	Miscellaneous Household & Commercial Furniture & Appliances
7310	Food Cook, Baking and Servicing Equipment
7320	Kitchen Equipment and Appliances
7350	Tableware
7820	Games, Toys, Wheeled, Goods
7910	Floor Polishers and Vacuum Cleaning Equipment

d. The commander will monitor properties listed in paragraph 7c. Annually, the commander will conduct a management review of all the on hand items within FSCs belonging to paragraph 7c above to determine whether there are any indications of any missing items, and whether there are any indications of fraud, waste or abuse. If there are indications of lost, damaged or destroyed property, the commander should initiate a report of survey investigation or an AR 15-6 investigation to determine corrective measures.

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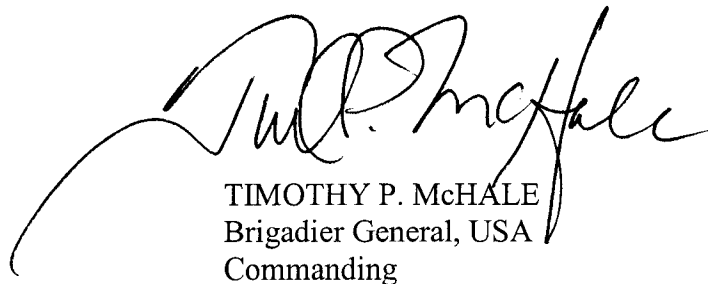
e. The results of a management review are documented on a Memorandum For Record (MFR) in duplicate copies. The MFR will state what the results were, and what corrective actions, if any, were taken. One copy is retained at the unit or activity, and one copy provided to the next level of command. The MFR is retained on file for 2 years and then destroyed.

f. Commanders or their designated representative may designate items as pilferable or other wise requiring property book accounting for property identified in paragraph 7c above. Units will continue to order these type items through their installation PBO regardless of the accounting requirement codes.

8. SUPERSESSION. This policy letter supersedes 19th TSC Command Policy Letter #19, dated 27 Nov 02.

9. PROPONENT. Proponent for this policy letter is ACofS, G4. Direct any questions, comments, or changes to this policy letter to ACofS, G4. Points of contact are MSG Jessup and Mr. Yu, 768-6457/6459.

2 Encls
as



TIMOTHY P. McHALE
Brigadier General, USA
Commanding

CF:

Area I Support Activity (EANC-AI-DOL), Unit 15707, APO AP 96258-5707
Area II Support Activity (EANC-SA-DOL), Unit 15333, APO AP 96205-5333
Area III Support Activity (EANC-HG-DL), Unit 15716, APO AP 96271-5716
Area IV Support Activity (IKAD-DOL), Unit 15746, APO AP 96218-5746

*Property accountability
is a command responsibility!*

{Office Symbol}

MEMORANDUM THRU {O-5 level commander, if applicable}

FOR {O-6 level commander or equivalent}

SUBJECT: Change of Command Inventory Results

1. A Change of Command Inventory for {unit} was conducted from {start date} to {end date}.
Results of the inventory are:

a. Hand Receipt Property Value at completion of Inventory:

(1) Organizational	{# line items}	{\$ value}
(2) Installation	{# line items}	{\$ value}
(3) Barracks Furniture	{# line items}	{\$ value}
(4) Other {specify}	{# line items}	{\$ value}
(5) TOTALS:	{# LINE ITEMS}	{\$ value}

b. Losses discovered during the Inventory:

(1) Cash Collection Vouchers:	Number of CCV's:	{\$ value}
(2) Statements of Charges:	Number of SC's:	{\$ value}
(3) Reports of Survey:	Number of Reports of Survey:	{\$ value}
(4) TOTALS:	TOTALS:	{\$ value}
(5) {Provide written comments on any Reports of Survey generated to include NSN, nomenclature, and suspected cause of loss}		

c. Publications/forms required for the inventory that were not available:

- (1) {Provide a specific list of publications/forms not available for the inventory}
- (2) {Provide a list of activities contacted to help in obtaining the required publications/forms to include telephone number and point of contact}
- (3) {Provide an assessment of the impact the lack of required publications/forms had on the inventory process}

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SUBJECT: Change of Command Inventory Results

(4) {Detail the actions you have taken to get the required publications/forms on requisition}

d. Conflicts that arose during the inventory that could not be resolved at the O-5 command level: {Provide detailed comments on any conflicts that could not be resolved among the incoming, outgoing, and O-5 level commander}

2. I, {outgoing commander's name}, certify that a joint inventory was personally conducted by the incoming commander and {outgoing commander's designated representative, rank, position}. All sub-hand receipts have been updated/signed and all property accountability adjustment actions have been initiated. First Sergeant {name} and the platoon sergeants conducted a 100 percent inventory of OCIE on {date}. Individual Soldier supply records have been updated/signed.

3. I, {incoming commander's name}, certify that a joint inventory was personally conducted by the {outgoing commander's designated representative, rank, position} and myself. I am satisfied with the property accountability within the unit and that all property authorized is either on hand or on requisition. I am prepared to sign all primary hand receipts.

{INCOMING CDR'S NAME}

{RANK}, {BRANCH}

Incoming Commander

{OUTGOING CDR'S NAME}

{RANK}, {BRANCH}

Commanding

MEMORANDUM THRU {O-5 level commander, if applicable}

FOR {O-6 level commander or equivalent}

SUBJECT: Command Property Accountability Inventory Checklist

1. **PURPOSE**: Purpose of this memorandum is to ensure that both the incoming and outgoing company commanders, the company chain of command (i.e., First Sergeant, Supply Sergeant, Lieutenants, and NCOs), the S4 section and executive officer understand the requirements expected during the conduct of the 30 day change of command process.

2. **CHECKLIST**:

a. **Pre-Inventory**:

(1) _____ Conduct a 100% "Paper Inventory" (Audit) of all property before starting the physical inventory. Balance your hand receipt against MTOE requirements and determine excess and shortages ("on hand or on order") (must have a valid requisition). Then, balance your hand receipts against all the sub-hand receipts (ensure 100% of your hand receipt is accounted for on paper). Develop your own spreadsheet as you physically count. Research to determine the most current publication for each line of equipment; annotate it on your spreadsheet; Supply Sergeant works with hand receipt holders prior to actual inventory to ensure each of them have the most current publication on hand (if there are shortages, go to the S4, reference library, PBO, G4, or borrow from another company or battalion, but make sure all publication shortages are "PLACED ON ORDER").

(2) _____ Verify signatures and dates on all sub hand receipts before physically counting (ensure personnel are still in the unit and that the paperwork has been signed within the last 6 months – standard policy to update sub-hand receipts every 6 months).

b. **Inventory**:

(1) _____ Ensure "like items" are laid out at the same time; carry a tape measure with you.

(2) _____ Lay out by component in the same order as items appear on the hand receipt (speeds up the process; more effective). There should be a current 5988 with equipment (validate PMCS and note deficiencies and parts on order).

(3) _____ Ensure current pubs/TMs are available when physically inventorying (use illustrations to verify you are signing for the right piece of equipment) (ensure you verify your pubs on order through the battalion pubs account in the S1 section).

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SUBJECT: Command Property Accountability Inventory Checklist

(4) _____ Inventory ALL SENSITIVE ITEMS by serial numbers (believe that bayonets are considered sensitive items, but they don't have serial numbers). (Look at the security requirements and inventory requirements; when was last inventory/inspection conducted (i.e., arms room requirements; E5 and above, each months, files on hand for 2 yrs).

(5) _____ If required, process statement of charges as you go. If a Soldier replaces an item it is an acceptable replacement (i.e., tools).

(6) _____ If a report of survey is required, initiate once you determine there is a loss (do the causative research first, though).

(7) _____ TA-50 for E4 and below should be physically inventoried; SGT and above should sign a statement verifying that they have 100% of their hand receipt CIF gear on hand and serviceable.

(8) _____ Inventory all rooms and buildings (supply rooms; MTOE storage areas; MILVANs and connexes; wall lockers) (look at physical security; key control, access rosters, etc.).

(9) _____ While inventorying (ASSESS: serviceability, maintenance, cleanliness, security, etc.).

(10) _____ Document ALL excess as you inventory; TAG unserviceable for turn-in; note REPAIRS required (see para on memorandums required below).

(11) _____ Inventory CL IX/non-expendables (remember, not all CL IX are expendable).

(12) _____ Any equipment evacuated to DS must be accounted for: verify with the appropriate unit or section (i.e., TACCS from S1).

(13) _____ Verify clothing records (OCIE) and inventory, if appropriate, absentee baggage.

(14) _____ Update/transfer any external hand receipts: TASC, audio-visual, etc.

(15) _____ Validate with the S4 the status of any equipment on order.

(16) _____ Once the physical inventory is completed, amend hand receipts as required, have the hand receipts re-signed and dated, verify that property assigned to a section matches the MTOE, and then, conduct ANOTHER 100% paper audit.

{Office Symbol}

SUBJECT: Command Property Accountability Inventory Checklist

c. **Memorandums Required:**

- (1) _____ Complete the required paperwork as directed by PBO.
- (2) _____ Prepare memorandum for the next higher level commander as stated in paragraphs 6 and 7 of this policy letter.
- (3) _____ Provide the following to the next higher level commander, if not required by PBO:
 - (a) _____ Publications: List all publications that were missing and placed on order.
 - (b) _____ List all CL IX non-expendable shortages from SKO's, include dollar amount, and annotate what was placed on order.
 - (c) _____ List tentage and camouflage as follows (Class IX, like tent pegs would be included in paragraph 2 above):

<u>LIN #</u>	<u>Auth</u>	<u>OH</u>	<u># Tagged for TI</u>	<u># Tagged for repair</u>	<u>\$ Cost to replace TI</u>
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 - (d) _____ Identify ALL shortages; for shortages that are "on order," provide the status (i.e., ESD is 97150) (must show that all shortages are "on order;" have been requisitioned). Provide a short narrative on the effect shortages has on unit's capability to perform its mission.
 - (e) _____ Provide comments on anything you feel are "warstoppers" or issues you identify that make you feel uncomfortable as the new commander.
 - (f) _____ List all 2028's that are currently in the system regarding your MTOE.
 - (g) _____ Attach the 6 week training calendar; address any concerns you have with the short term calendar.
 - (h) _____ Attach a new alert roster (CO and 1SG) and post to the SDO book.
 - (i) _____ Attach an updated company organizational chart.
 - (j) _____ Attach your command philosophy.
 - (k) _____ Attach your "contract" with your First Sergeant.
 - (l) _____ Attach your "TOP 10" for your first 30 days.

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SUBJECT: Command Property Accountability Inventory Checklist

(m) _____ Attach your equipment/operator list.

(n) _____ Attach an updated FSG fund report transferring all funds to new commander and sign for the account.